IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: Youhei TOYOSHIMA

SERIAL NO.: 10/783,666 GROUP ART UNIT: 2837

FILED: February 20, 2004 EXAMINER: Jeremy Austin Luks

CERTIFICATE OF TRANSMISSION

I hereby certify that this correspondence is being transmitted to the United States Patent Office via EFS Web on October 16, 2008.

/Melody T. Wilson/ Melody T. Wilson

Date: October 16, 2008

Attorney Docket No.: 44471/297709

AMENDMENT AND RESPONSE

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Muffler

Sir:

FOR:

This Amendment and Response is being submitted in reply to the Office Action dated June 16, 2008. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks. A petition for a one-month extension of time accompanies this response.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks begin on page 5 of this paper.